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This case is an interpleader. The case originated in the 75th Judicial District Court of Liberty County, Texas, as Cause No. CV1003340. Plaintiff Liberty Dayton Regional Medical Center, LLC (“LDRMC”) deposited \$235,000.00 into the registry of the state court (the “Interpleaded Funds”). The Interpleaded Funds resulted from LDRMC’s recent purchase of certain furniture, fixtures, equipment, and intangibles from Liberty Dayton Community Hospital, L.P. LDRMC brought this suit against the various defendants who held potential competing claims against the assets that were purchased. The United States removed this case to this court because of federal tax liens it asserts against the property formerly belonging to Liberty Dayton Community Hospital, L.P., for unpaid federal tax liabilities of that entity. The Interpleaded Funds are still in the registry of the state court. The parties have now reached an agreement that the federal tax liens prime all other claims against the property and that the amount secured by those

federal tax liens exceeds the amount in the registry of the state court. The parties have agreed that the federal tax liens with the amounts owed and the respective filing dates are as follows:

| Type of Tax | Tax Period | Account Balance plus Accruals as of 09-13-2010 | Date Federal Tax Lien Filed | Location of Filing |
|-------------|------------|------------------------------------------------|-----------------------------|--------------------|
| 941         | 06-30-2003 | \$46,449.28                                    | 06-18-2004                  | SOS - Austin*      |
|             |            |                                                | 04-11-2006                  | Liberty County     |
|             |            |                                                | 04-10-2006                  | SOS - Austin       |
| 941         | 12-31-2005 | \$42,591.34                                    | 05-02-2006                  | Liberty County     |
|             |            |                                                | 04-04-2006                  | SOS - Austin       |
| 941         | 06-30-2008 | \$133,160.34                                   | 10-13-2008                  | SOS - Austin       |
|             |            |                                                | 09-21-2009                  | Liberty County     |
| 941         | 09-30-2008 | \$359,399.20                                   | 01-20-2009                  | Liberty County     |
|             |            |                                                | 01-20-2009                  | SOS - Austin       |
| 941         | 12-31-2008 | \$81,571.46                                    | 04-27-2009                  | SOS - Austin       |
|             |            |                                                | 09-21-2009                  | Liberty County     |
| 941         | 03-31-2009 | \$255,023.22                                   | 08-07-2009                  | SOS - Austin       |
|             |            |                                                | 09-21-2009                  | Liberty County     |
| 941         | 06-30-2009 | \$313,739.95                                   | 10-05-2009                  | Liberty County     |
|             |            |                                                | 10-06-2009                  | SOS - Austin       |
| 941         | 09-30-2009 | \$250,067.59                                   | 01-19-2010                  | Liberty County     |
|             |            |                                                | 01-19-2010                  | SOS - Austin       |
| 940         | 12-31-2009 | \$5,123.04                                     | 06-02-2010                  | Liberty County     |
|             |            |                                                | 06-03-2010                  | SOS - Austin       |
| TOTAL       |            | \$1,487,125.42                                 |                             |                    |

|  |  |  |  |                                               |
|--|--|--|--|-----------------------------------------------|
|  |  |  |  | *SOS is Texas Sec.<br>Of State, Austin,<br>TX |
|--|--|--|--|-----------------------------------------------|

Therefore, the parties have requested that the court enter this Agreed Judgment which will resolve all matters at issue in this case.

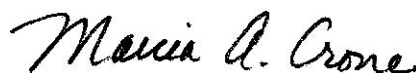
It is therefore ORDERED that the United States has a secured claim against the Interpleaded Funds for unpaid taxes that exceeds \$1,487,125.42 as of September 13, 2010, which claim takes priority over all other claims against the Interpleaded Funds and far exceeds the amount of those Interpleaded Funds. An interpleading party is not entitled to fees or expenses to the extent that they are payable out of a fund impressed with a federal tax lien. *Spinks v. Jones*, 499 F.2d 339, 339 (5th Cir. 1974). Therefore, the United States shall recover the entire \$235,000.00, less the statutory fee of \$50.00 to the state court clerk.

It is further ORDERED that the Interpleaded Funds be paid over to the United States in the amount of \$235,000.00, less the statutory fee of \$50.00 to the state court clerk, and that the court clerk make the check payable to the "United States Treasury" and mail it to:

U.S. Department of Justice  
Attn: G. Hobart Miller  
Trial Attorney, Tax Division  
717 N. Harwood Street, Suite 400  
Dallas, Texas 75201

THIS IS A FINAL JUDGMENT.

SIGNED at Beaumont, Texas, this 24th day of June, 2011.



MARCIA A. CRONE  
UNITED STATES DISTRICT JUDGE